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Honorable Paul Thomas
Judge of Probate of DeKalb County
Fort Payne, AL 35967

Mobile Homes - Motor Vehicles -
Licenses and Registration - Ad
Valorem

Act No. 44, Acts of Alabama,
Special Session 1961, was amended
by Act No. 159, Acts of Alabama,
Special Session 1962, so that the
license required by §40-12-255,
Code of Alabama 1975, is not
applicable to a house trailer
which has been assessed for ad
valorem taxation as a part of
realty.

Dear Judge Thomas:

Your recent letter addressed to the Honorable Charles A. Graddick, Attorney General of the State of Alabama, has been received. Basically, your letter contained the following request:

This is to request your opinion as to whether the license tags for house trailers referred to in Act No. 44, Acts of Alabama, Special Session 1961, should be purchased if the house trailer is assessed for ad valorem taxes.

In the 1961 Special Session, the Legislature of Alabama enacted Act No. 44 "to provide for a license tax on and the assessment and collection of ad valorem taxes on house trailers." Act No. 44 was subsequently codified as §40-12-255, Code of Alabama 1975 and provided in part:

On and after October 1, 1961, every house trailer, except those in the stock of dealers, shall be liable for the payment of a license tax of three dollars and a license plate issued therefor, which shall be displayed on the back of such trailer, in the same manner, and for the same issuance fees charged, as license plates for motor vehicles.

Before such license can be issued for a house trailer, it shall be assessed for ad valorem taxes, and the taxes collected thereon, on the same basis and in the same manner that ad valorem taxes on motor vehicles are assessed and collected, with the same laws regarding the ad valorem taxation of motor vehicles governing and applying to the ad valorem taxation of house trailers including the commissions allowed for assessing and collecting such tax. . . .

Thus, from the above-quoted portion of Act No. 44, it is clear that the 1961 Alabama Legislature intended that a license tax of three dollars should be charged for every house trailer located in the State of Alabama, and that every house trailer should also in addition to the license tax be assessed for ad valorem taxes in addition to the license tax. In 1962 however, the Legislature of Alabama enacted Act No. 159, Acts of Alabama, Special Session 1962. The stated purpose of Act No. 159 was: "To amend Act No. 44, H.53 of the Special Session of the Legislature of 1961 (Acts 1961, p. 1897), entitled 'An Act to Provide for a License Tax on and the Assessment and Collection of Ad Valorem Taxes on House Trailers'." Thus, Act No. 159 was enacted for the purpose of amending Act No. 44. Act No. 159 provides in pertinent part:

Every person, firm or corporation who owns, maintains or keeps in this state a house trailer, except a house trailer which constitutes a part of his stock as a dealer and except a house trailer which has been assessed for ad valorem taxation as a part of the realty, shall pay an annual registration fee of three dollars; . . .

Thus, in my opinion, Act No. 159 amended Act No. 44 so as to exempt from the licensing provisions required by §40-12-255 house trailers which have been assessed for ad valorem taxation as a part of the realty. In other words, Act No. 159 amended and repealed that part of Act No. 44 which required all house trailers, even those assessed for ad valorem taxes, to obtain a license tax. Section 40-12-255 now provides that only those trailers which do constitute a part of a dealer's stock and those

house trailers which have been assessed for ad valorem tax as a part of the realty are not required to be licensed as house trailers under the Alabama Motor Vehicle License Tax Tag Law.

It is hoped that the above information fully answers the questions contained in your request, and if I can be of any further assistance to you in this matter, please do not hesitate to contact me.

Sincerely yours,

CHARLES A. GRADDICK
Attorney General

By-


JOHN S. BRECKENRIDGE
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